



## 85.95

### Interfund/Interagency Activities - Illustrative Entries

#### 85.95.10

July 1, 2001

#### These entries are for illustrative purposes

The following situations illustrate the accounting treatment of some typical interfund/interagency activities. These entries are for illustrative purposes **only** and should **not** be considered all-inclusive. Entries posted to GL Code Series 71XX "In-Process" in treasury and treasury trust accounts also require an entry from the Office of the State Treasurer as illustrated below to clear the GL In-Process codes.

The entry would be reversed for In-Process debit amounts.

	Dr.	Cr.
In-Process (71XX)	xxx	
Current Treasury Cash Activity (OST Only)		xxx
(4310)		

#### 85.95.20

July 1, 2003

#### Transfers of equity

To record the transfer of a fund balance from a discontinued local account to the General Fund. For purposes of this example, assume there is cash as well as outstanding receivables and payables in the discontinued account and that the discontinued account is a governmental fund type account. (Refer to Subsection 85.90.50.a.)

#### Discontinued Account:

	Dr.	Cr.
Payables - Short-Term (51XX)	xxx	
Cash Revenue (3210) or Noncash Revenue (3220)	xxx	
Revenue Source Code (0679) Equity Transfers Out		
Cash In Bank (1110)		xxx
Receivables - Short-Term (13XX)		xxx

**General Fund (001):**

	Dr.	Cr.
In-Process (71XX)	xxx	
Receivables - Short-Term (13XX)	xxx	
Payables - Short-Term (51XX)		xxx
Cash Revenue (3210) or Noncash Revenue (3220) Revenue Source Code (0678) Equity Transfers In		xxx

**85.95.30**

July 1, 2003

**Operating transfers**

85.95.30.a      To record an operating transfer in. (Refer to Subsection 85.90.50.b.)

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX))	xxx	
Cash Revenue (3210) Revenue Source Code (0621) Operating Transfers In		xxx

85.95.30.b      To record an operating transfer out. (Refer to Subsection 85.90.50.b.)

	Dr.	Cr.
Cash Revenue (3210) Revenue Source Code (0622)	xxx	
Operating Transfers Out		
Cash in Bank (1110) or In-Process (71XX)		xxx

**85.95.35**

July 1, 2006

**Special budgeted allocation transfers**

85.95.35      To record a special budgeted allocation transfer for an increase allocation to either the Salary and Insurance Increase Revolving Account (Account 406) or the Special Account Retirement Contribution Increase Revolving Account (Account 427). In this entry, the original disbursement was recorded as a cash expenditure to Object A or B in the agency's operating account. (Refer to Subsection 85.90.50.c.)

**General Fund – State Account:**

	Dr.	Cr.
Current Period Clearing Account (9920)	xxx	
Cash Expenditure (6510 Operating Appropriation)		xxx
Subobjects TA and TB		
Cash Expenditure (6510 Allocation Appropriation)	xxx	
Subobjects TA and TB		
Current Period Clearing Account (9920)		xxx

**Allocation Account:**

	Dr.	Cr.
Cash Expenditure (6510) Subobjects TA and/or TB	xxx	
Current Period Clearing Account (9920)		xxx
Current Period Clearing Account (9920)	xxx	
Cash Revenues (3210) Revenue Source Code		xxx
(0626*)		

**Operating Account (Other than General Fund – State):**

	Dr.	Cr.
Current Period Clearing Account (9920)	xxx	
Cash Expenditure (6510) Subobjects TA and/or TB		xxx
Cash Revenues (3210) Revenue Source Code (0626*)	xxx	
Current Period Clearing Account (9920)		xxx

\*The Revenue Source Code would be 03XX for federal or 05XX for private/local when non-state expenditure authority is involved.

NOTE: This is an in-house non-cash journal voucher entry only. Do not send it to the Office of the State Treasurer. Entries are reversed for a negative allocation.

**85.95.40**

July 1, 2001

**Interfund services provided and used**

85.95.40.a	To record amounts billed for goods and services delivered to another agency or account. (Refer to Subsection 85.90.30.)		
		Dr.	Cr.
	Due From Other Agencies (1354) or Due From Other Funds (1353)	xxx	
	Revenue (32XX) (with appropriate revenue source code)		xxx
85.95.40.b	To record receipt of amount previously billed for goods and services delivered to another agency or account. (Refer to Subsection 85.90.30.)		
		Dr.	Cr.
	Cash in Bank (1110) or In-Process (71XX)	xxx	
	Due From Other Agencies (1354) or Due From Other Funds (1353)		xxx
85.95.40.c	To record liability for goods and services rendered by another agency or account. (Refer to Subsection 85.90.30.)		
		Dr.	Cr.
	Expenditures/Expense (65XX) (with appropriate sub-object)	xxx	
	Due To Other Agencies (5154) or Due To Other Funds (5153)		xxx
85.95.40.d	To record disbursement of amount previously booked as liability for goods and services rendered by another agency or account. (Refer to Subsection 85.90.30.)		
		Dr.	Cr.
	Due To Other Agencies (5154) or Due To Other Funds (5153)	xxx	
	Cash in Bank (1110) or In-Process (71XX)		xxx

**85.95.50**

July 1, 2001

**Intra-agency reimbursements**

85.95.50.a	To record amounts received by one budgeted account from another budgeted account to reimburse for goods and services rendered on behalf of the reimbursing account. (Refer to Subsection 85.90.60.a.(1).)		
		Dr.	Cr.
	Cash in Bank (1110) or In-Process (71XX)	xxx	
	Expenditures/Expenses (65XX) Object T		xxx
85.95.50.b	To record amounts paid by one budgeted account to another budgeted account to reimburse for goods and services rendered on behalf of the reimbursing account. (Refer to Subsection 85.90.60.a.(1).)		
		Dr.	Cr.
	Expenditures/Expenses (65XX) Object T	xxx	
	Cash in Bank (1110) or In-Process (71XX)		xxx
85.95.50.c	The additional entry needed for an Object T reimbursements to a budgeted proprietary account to meet GAAP reporting requirements. (Refer to Subsections 85.90.60.a.(1).)		
		Dr.	Cr.
	Expense Adjustment/Eliminations (GAAP) (6525)	xxx	
	Object T		
	Revenue Adjustments/Eliminations (GAAP)		xxx
	(3225) Revenue Source Code (as appropriate)		
85.95.50.d	To record an intra-agency reimbursement received by a non-budgeted proprietary account. (Refer to Subsection 85.90.60.a.(2).)		
		Dr.	Cr.
	Cash in Bank (1110) or In-Process (71XX)	xxx	
	Cash Revenues (3210) Revenue Source Code		xxx
	(0420) Charges for Services		

**85.95.60**

July 1, 2001

**Interagency reimbursements**

85.95.60.a To record amounts received by a budgeted account in one agency from another agency to reimburse for goods and services rendered on behalf of the reimbursing agency. (Refer to Subsection 85.90.60.b.(1).)

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Expenditures/Expenses (65XX) Object S		xxx

85.95.60.b To record amounts paid by a budgeted account in one agency to another agency to reimburse for goods and services rendered on behalf of the reimbursing agency. (Refer to Subsection 85.90.60.b.(1).)

	Dr.	Cr.
Expenditures/Expenses (65XX) Object E	xxx	
Cash in Bank (1110) or In-Process (71XX)		xxx

85.95.60.c The additional entry needed for Object S reimbursements to a budgeted proprietary account to meet GAAP reporting requirements. (Refer to Subsection 85.90.60.b.(3).)

	Dr.	Cr.
Expense Adjustments/Eliminations (GAAP) (6525)	xxx	
Object S		
Revenue Adjustments/Eliminations (GAAP)		xxx
(3225) Revenue Source Code (as appropriate)		

85.95.60.d To record an interagency reimbursement received by a non-budgeted proprietary account. (Refer to Subsection 85.90.60.b.(3).)

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Cash Revenues (3210) Revenue Source Code		xxx
(0420) Charges for Services		

**85.95.70**

July 1, 2001

**Agency vendor payment revolving account**

85.95.70.a To record deposits of monies in the Agency Vendor Payment Revolving Account. (Refer to Subsection 85.90.70.)

**Operating Account:**

	Dr.	Cr.
Expenditures/Expenses (65XX) (with appropriate sub-object)	xxx	
Cash in Bank (1110)		xxx

**Agency Vendor Payment Revolving Account (720):**

	Dr.	Cr.
Receipts In-Process (7110)	xxx	
Other Liabilities (5199)		xxx

85.95.70.b To record disbursements from the Agency Vendor Payment Revolving Account. (Refer to Subsection 85.90.70.)

**Agency Vendor Payment Revolving Account (720):**

	Dr.	Cr.
Other Liabilities (5199)	xxx	
Warrants In-Process (7120)		xxx